DEPARTMENT OF REVENUE
BUSINESS SYSTEMS
DOCUMENTS AND PAYMENTS PROCESSING DIVISION
DOCUMENTS PREPARATION NO MONEY UNIT

Program Records Retention and Disposition Schedule

The Program Records Retention and Disposition Schedule and retention periods governing the records series listed herein are hereby approved. In accordance with the provisions of Chapters 121 and 132 of the General Statutes of North Carolina, it is agreed that the records of the

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do not and will not have further official use or value for administrative, research, or reference purposes after the respective retention periods specified herein. The N.C. Department of Cultural Resources consents to the destruction or other disposition of these records in accordance with the retention and disposition instructions specified in this schedule. However, records subject to audit or those legally required for ongoing official proceedings must be retained until released from such audits or official proceedings, notwithstanding the instructions of this schedule. **Public records including electronic records not listed in this schedule or in the *General Schedule for State Agency Records* are not authorized to be destroyed. The**

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agrees to destroy, transfer or dispose of records in the manner and at the times specified herein. This schedule is to remain in effect until superseded.

APPROVAL RECOMMENDED

Mary J. Lee, Group Manager
Documents Preparation No Money Unit

Kimberley W. Sabol
Chief Records Officer and Director
Documents and Payments Processing Division

Alan P. Felton, Assistant Secretary
Business Systems

David Brook, Director
Division of Historical Resources

APPROVED

Kenneth R. Lay, Secretary
Department of Revenue

Linda A. Carlisle, Secretary
Department of Cultural Resources

July 31, 2009

WHB

DEPARTMENT OF REVENUE
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ITEM 48542. MOTOR VEHICLE LEASE TAX QUERIES FILE. Queries in paper and electronic formats that are used to track disbursing of funds to the Highway Trust Fund. Queries include account type, beginning and end reporting dates, report names, report titles, and other related data. (These queries are generated from Department of Revenue Information Technology Services (Job name DKRSPUQI) and data is entered into the Motor Vehicle Lease Tax Database (Electronic) File (Item 48543) immediately upon receipt.

DISPOSITION INSTRUCTIONS: Destroy in office when superseded or obsolete.

ITEM 48543. MOTOR VEHICLE LEASE TAX DATABASE (ELECTRONIC) FILE. Electronic reports compiled for purposes of disbursing funds to the Highway Trust Fund. Electronic file includes account type, beginning and end reporting dates, percent rate of tax, report names, report titles, report totals (amounts), and other related data. (Data is entered into this database from the Motor Vehicle Lease Tax (Queries) File (Item 48542).

DISPOSITION INSTRUCTIONS: Erase in office when superseded or obsolete.

ITEM 48544. MOTOR VEHICLE LEASE TAX REPORTS FILE. Reference copies of reports compiled for purposes of disbursing funds to the Highway Trust Fund. Reports include account type, beginning and end reporting dates, percentage rate of tax, report totals (amounts), and other related data. (Reports are generated monthly from Motor Vehicle Lease Tax Database (Electronic) File (Item 48543). (Record copies maintained in Financial Services Division.)

DISPOSITION INSTRUCTIONS: Destroy in office after 1 year if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 48545. STANDARD OPERATING PROCEDURES FILE. Procedures written in paper and electronic formats concerning standard operations of unit.

DISPOSITION INSTRUCTIONS: Destroy in office paper and electronic records when superseded or obsolete.

ITEM 48546. TAXPAYER RETURNS (CORPORATE, SALES AND PRIVILEGE LICENSES) FILE.

Records concerning monthly, quarterly, or annual tax liabilities owed by taxpayers. File includes current and prior year(s) corporate and sales tax returns, amended tax returns, correspondence, privilege license applications, tax extensions for all schedules, and other related records.

DISPOSITION INSTRUCTIONS: Transfer corporate and sales tax returns, amended tax returns, privilege license applications, correspondence, tax extensions for all schedules to the Documents and Payment Processing Division, S-Series Scan Room (Item 48180) for processing there under.